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DIPLOMATIC IMMUNITIES AND PRIVILEGES (AFRICAN REINSURANCE CORPORATION) ORDER, 2021



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DIPLOMATIC IMMUNITIES AND PRIVILEGES ACT, 2004

DIPLOMATIC IMMUNITIES AND PRIVILEGES (AFRICAN REINSURANCE CORPORATION) ORDER, 2021

[22nd Day of June, 2021]

Commencement.

In exercise of the powers conferred on me by Section 11 of the Diplomatic Immunities and Privileges Act, Cap. D9, Laws of the Federation of Nigeria, 2004, and all other powers enabling me in that behalf, I, Geoffrey Onyeana, Honourable Minister of Foreign Affairs, Federal Republic of Nigeria, make the following Orders—

PART I—PRELIMINARIES

 The African Reinsurance Corporation (hereinafter referred to as "the Corporation") is an international organization of which the Federal Republic of Nigeria (hereinafter referred to as "the Federal Government") and the Governments of other Sovereign States are members.

International Membership.

2.—(1) The Corporation shall be a body corporate and possess all legal capacities in that regard, particularly the full capacity to contract, acquire and dispose of movable and immovable property, and to institute legal proceedings.

Legal Capacity:

- (2) The Corporation shall have immunity from suits and legal processes; provided that where the Corporation expressly waives its immunity the waiver shall not be deemed to extend to any measure of execution arising out of any action to which sub-order 3(1) of this Order relates.
- 3.—(1) Disputes arising from reinsurance contracts entered into by the Corporation may be brought before a court of competent jurisdiction in Nigeria, or be subject to such other legal processes, as may be agreed to in the respective contracts.

Legal Process.

(2) In cases to which sub-order (1) of this order relates, the Corporation and its properties and assets, wherever located and by whomsoever held, shall be immune from all forms of seizure, attachment, or execution until the delivery of final judgment against the Corporation.

PART II—EXEMPTIONS, IMMUNITIES, AND PRIVILEGES

4.—(1) Properties, assets, archives and documents of the Corporation shall be exempt from search, requisition and confiscation, expropriation, or any other form of taking or foreclosure.

Exemption from Search, etc.

Exemption of the Corporation from Certain Taxes, Rates and Customs Duties. (2) Notwithstanding the provisions of sub-order (I) of this order, all properties, assets, archives and documents of the Corporation shall, for the purposes of public safety and public order, be subject to the laws of Nigeria.

- 5.—(1) The offices and other properties of the Corporation shall be exempt from levies in respect of certain non-beneficial portion of rates and taxes, such as, property and other municipal taxes normally payable by property owners, but which are not charges levied for specific services rendered.
- (2) The Corporation, its properties, other assets, income, operations, and transactions shall be exempt from all taxation and customs duties, and this exemption shall apply without limitation to—
 - (a) direct and indirect taxes, and such other taxes and indirect levies in force in Nigeria; provided that the Corporation shall not be exempt from charges for public utility; and
 - (b) customs duties and other levies, prohibitions, and restrictions on goods imported and exported by the Corporation for official purposes, provided that the exemption shall not be extended to payments for services rendered.
- (3) Without prejudice to sub-order (2)(a) of this order, the list of direct and indirect taxes, and other taxes and indirect levies shall be determined by exchange of letters, and may be modified, where necessary, whenever the laws of Nigeria relating to taxes or levies are modified.
- (4) With respect to sub-order (2)(b) of this order relating to goods imported or exported for the sole purpose of servicing conferences and similar programmes, the Corporation shall be allowed to import free of custom duty such quantities of drinks and tobacco, as the Federal Government may prescribe.
- (5) The Corporation shall be exempt from taxes or other charges in respect of such quantities of petrol or other required fuels, and lubricating oils, as the Federal Government may prescribe for allotment to diplomatic missions in Nigeria.

Financial Facilities Granted the Corporation.

- 6.—(1) The Corporation shall freely and without restriction by financial controls or any form of regulations—
 - (a) acquire negotiable currencies from authorized banks, hold and use them;
 - (b) operate accounts in any currency;
 - (c) acquire, hold, and dispose of its funds, securities and gold through authorized channels; and
 - (d) transfer its funds, securities, gold, and currencies, from or to any other country, or within the territory of Nigeria.

- (2) The revocation specified in sub-order (1) of this order shall not affect anything done or purported to be done pursuant to the revoked Order.
 - 13. In this Order, except the context otherwise refers-

Interpretation.

"officials of the Corporation" includes, officers, employees, and other staff of the Corporation.

14. This Order may be cited as the Diplomatic Immunities and Privileges (African Reinsurance Corporation) Order, 2021. Citation.

MADE at Abuja this 22nd day of June, 2021.

GEOFFREY ONYEAMA, Honourable Minister of Foreign Affairs

EXPLANATORY NOTE (This note does not form part of the above Order but is intended to explain its purpose)

This Order seeks to revoke the Diplomatic Immunities and Privileges (African Reinsurance Corporation) Order, 1985, and to provide for the Diplomatic Immunities and Privileges (African Reinsurance Corporation) Order, 2021, to grant certain immunities and privileges to the African Reinsurance Corporation.